First Peoples' Heritage, Language and Culture Council

2013 Statement of Financial Information

TABLE OF CONTENTS

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debts
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses
8. Statement of Severance Agreements
9. Schedule of Suppliers of Goods or Services
10. Schedule of Payments for Grants and Contributions

APPROVAL OF STATEMENT OF FINANCIAL INFORMATION

The undersigned, representing the Board of Directors of the First Peoples' Heritage, Language and Culture Council, approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

Laura Webb
Treasurer
Date

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name:	*First Peoples' Heritage, Language and Culture Council*	Contact Name:	Tracey Herbert, Executive Director
Fiscal Year End:	March 31, 2013	Phone Number:	250-652-5952
Date Submitted:	September 25, 2013	E-mail:	tracey@fphlcc.ca

For the Ministry:

Ministry Name:		Reviewer:				
Date Received:		Deficiencies:	Yes		No	
Date Reviewed:		Deficiencies Addressed:	Yes		No	
Approved (SFO):		Further Action Taken:				

Distribution: Legislative Library ☐ Ministry Retention ☐

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
	General				
1 (1) (a)	Statement of assets and liabilities	√			
1 (1) (b)	Operational statement	√			
1 (1) (c)	Schedule of debts	√			
1 (1) (d)	Schedule of guarantee and indemnity agreements	√			
1 (1) (e)	Schedule of employee remuneration and expenses	√			
1 (1) (f)	Schedule of suppliers of goods and services	√			
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate			√	-the Council does not practice fund accounting
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed				

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
	Statement of Assets & Liabilities				
2	• A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations	√ √			
	Operational Statement				
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position	√ √			
3 (2) 3 (3)	• The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes			√ √	- the statement has been included - see above
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund			√	- the Council does not fall into this category
	Schedule of Debts				
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date			√	- the Council has no long-term debt
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts			√	- see above
4 (3) 4 (4)	• The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule			√ √	- see above

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)			√	- the Council is not a party to any such agreements
5 (2)	State the entities involved, and the specific amount involved if known			√	- see above
5 (3) 5 (4)	• The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule			√ √	- see above
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	√			
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds $75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	√			
6 (2) (c)	Include a consolidated total for employees whose remuneration is $75,000 or less [excluding the persons listed under 6 (2) (a)]	√			
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	√			
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	√			

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	√			
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: • the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and • the range of equivalent months' compensation for them (see Guidance Package for suggested format)			√	- none for the current fiscal year
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses			√	- not omitted
Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding $25,000	√			
7 (1) (b)	Include a consolidated total of all payments to suppliers who received $25,000 or less	√			
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	√			
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	√			

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Inactive Corporations					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI			√	- the Council does not fall into this category
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible			√	- see above
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)			√	- see above
Approval of Financial Information					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	√			
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)			√	- the Council does not fall into this category
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/)	√			
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	√			
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	√			

MANAGEMENT REPORT

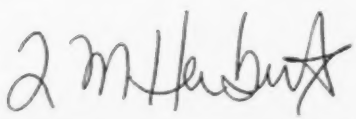
The Financial Statements contained in this statement of Financial Information under the Financial Information Act have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Cowland Paterson & Co, Professional Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the First Peoples' Heritage, Language and Culture Act. Their examination does not relate to the other schedules of financial information required by the Financial Information Act. Their examination includes a review and evaluation of the Council's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the First Peoples' Heritage, Language and Culture Council,



Tracey Herbert, Executive Director
Date:

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

FINANCIAL STATEMENTS

Year Ended March 31, 2013

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

FINANCIAL STATEMENTS

Year Ended March 31, 2013

CONTENTS

	Page
Management's Report	1
Auditors' Report	2
Financial Statements	
Statement of Financial Position	3
Statement of Operations	4
Statement of Change in Net Financial Assets	5
Statement of Cash Flow	6
Notes to Financial Statements	7 - 10
Other Schedules (Unaudited)	
Schedule of Grant Revenue	11
Schedule of Operations by Program	12

First Peoples' Heritage,
Language & Culture Council

1A Boat Ramp Road, Brentwood Bay, BC V8M 1N9
Phone [250] 652-5952 Fax [250] 652-5953

Management's Report

Management's Responsibility for the Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and external audited financial statements yearly.

The external auditors, COWLAND PATERSON & CO., conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of First Peoples' Heritage, Language and Culture Council and meet when required.

On behalf of First Peoples' Heritage, Language and Culture Council

T Herbert

Tracey Herbert
Executive Director

May 17, 2013

1.

cowland paterson & co professional accountants

200 - 2377 Bevan Avenue
Sidney, B.C. V8L 4M9
Ph: 656-5547 Fax: 656-2382
admin@cowlandpaterson.com
www.cowlandpaterson.com

Chris Cowland, CA*
Caroline Paterson, CGA*
*operating as a partnership of incorporated professionals

Independent Auditors' Report

To the Minister of Aboriginal Relations and Reconciliation, Province of British Columbia
To the Members of the Board of First Peoples' Heritage, Language and Culture Council

We have audited the accompanying financial statements of First Peoples' Heritage, Language and Culture Council, which comprise the statement of financial position as at March 31, 2013, and the statements of operations, changes in net financial assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory notes and information.

Management's Responsibilities for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making these risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2013 and the results of its operations, changes in net financial assets and statement of cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Cowland Paterson + Co.

Sidney, B.C.
May 13, 2013

Professional Accountants

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Financial Position

as of March 31, 2013

(In Thousands of Dollars)

	2013	2012
Financial Assets		
Cash and Banks	673	292
Accounts Receivable	149	132
HST Receivable	37	35
Due from Government	265	154
Loans Receivable	-	100
	1,124	713
Liabilities		
Accounts Payable	417	352
Deferred Contributions (Note 5)	356	33
Total Liabilities	773	385
Net Financial Assets	351	328
Non-Financial Assets		
Tangible Capital Assets (Note 4)	28	51
Prepaid Expenses	5	5
Total Non-Financial Assets	33	56
Accumulated Surplus	384	384

Approved by The Board:

_____ Director

_____ Director

The accompanying notes and supplementary schedules are an integral part of these financial statements 3.

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Operations

Year Ended March 31, 2013

(In Thousands of Dollars)

	Budget	2013	2012
Revenue			
Grants	3,233	3,882	4,020
Interest and other	99	95	38
Administration fees	47	54	47
Deferred Revenue	-	(323)	(7)
Total Revenue	3,379	3,708	4,098
Expenditures			
Arts Programs	713	718	693
First Voices Programs	439	419	479
Language Programs	1,609	1,786	2,167
Operating expenses	578	746	721
Amortization	40	39	38
Total Expenditures	3,379	3,708	4,098
Annual Surplus (Deficit)	-	-	-
Accumulated surplus at beginning of year	384	384	384
Accumulated surplus at end of year	384	384	384

The accompanying notes and supplementary schedules are an integral part of these financial statements

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Statement of Changes in Net Financial Assets

Year Ended March 31, 2013

(In Thousands of Dollars)

	Budget	2013	2012
Annual Surplus	-	-	-
Acquisition of tangible capital assets	(15)	(16)	(10)
Amortization of tangible capital assets	40	39	38
	25	23	28
Acquisition of prepaid expense	-	-	(2)
Increase in net financial assets	25	23	26
Net financial assets at beginning of year	328	328	302
Net financial assets at end of year	353	351	328

The accompanying notes and supplementary schedules are an integral part of these financial statements

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Cash Flow

Year Ended March 31, 2013

(In Thousands of Dollars)

	2013	2012
Cash flows from operating activities		
Cash received from:		
BC Arts Council	505	480
BC Ministry of Aboriginal Relations & Reconciliation	1,051	1,451
Canada Council of the Arts	4	30
Department of Canadian Heritage	807	822
First Peoples' Cultural Foundation	230	237
Geospatial	81	-
Google Inc.	135	-
Margaret A. Cargill Foundation	250	-
New Relationship Trust Corporation	797	1,000
University of Victoria	18	-
Administration fees	54	46
Interest Income and other miscellaneous receipts	99	38
Net change in non-cash item - deferred contributions	(323)	(7)
	3,708	4,097
Cash used for grants and awards	(2,278)	(2,537)
Cash used for salaries and benefits	(795)	(918)
Cash used for materials and services	(338)	(770)
	(3,411)	(4,225)
	297	(128)
Cash flows from financing activities		
Repayments (Advances) to First Peoples' Cultural Foundation	100	(100)
Cash flows from investing activities		
Purchase of capital assets	(16)	(10)
Increase (Decrease) in cash	381	(238)
Cash, beginning of year	292	530
Cash, end of year	673	292

The accompanying notes and supplementary schedules are an integral part of these financial statements

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Notes to Financial Statements

Year Ended March 31, 2013

1. PURPOSE OF THE ORGANIZATION

The First Peoples' Heritage, Language and Culture Council ("the Council") is a Crown Corporation, established under the First Peoples' Heritage, Language and Culture Act and is an agent of the Crown. The Council commenced operations April 1, 1991. The mission of the Council is as follows:

- To preserve, restore and enhance First Nations' heritage, language, and culture;
- To increase understanding and sharing of knowledge, within both First Nations' and non-First Nations' communities; and
- To heighten appreciation and acceptance of the wealth of cultural diversity among British Columbians.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Conversion to Public Sector Accounting Standards
Commencing with the 2011/2012 fiscal year, First Peoples' Heritage, Language & Culture Council has adopted Canadian public sector accounting standards.

(b) Amortization
Rates and bases of amortization applied to write off the cost less estimated salvage value of capital assets over their estimated lives are as follows:

Leasehold improvements	7 years, straight-line
Furniture and equipment	5 years, straight-line
Computers	3 years, straight-line
Computer software	3 years, straight-line

No amortization has been taken on the Art Collection.

(c) Revenue Recognition
The Council follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(d) Donated Services and Materials
Donated materials are recorded both as donations and expenses at their fair value when fair value can be reasonably estimated. Donated services are not recorded in the financial statements, as they cannot be reasonably estimated. The Council also receives a number of volunteer hours from the Board of Directors, which have not been recognized, due to the difficulty of estimating their value.

(e) Use of Estimates

In preparing the Council's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

(f) Financial Instruments

The Council's financial instruments consist of cash, receivables, payables and accruals. Unless otherwise noted, it is management's opinion that the Council is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

3. RELATED PARTY TRANSACTIONS

The Council's directors are appointed by the Minister of Aboriginal Relations and Reconciliation from the Advisory Committee which has tribal council representatives from First Nations across the province of British Columbia. It is, therefore, inevitable that there will be grants made to a community within a tribal council that a Council member represents. A standard application and peer review process ensuring that there is not a conflict of interest is followed in all cases to determine which communities are awarded grants.

The First Peoples' Heritage, Language and Culture Council is related through common ownership to all Province of British Columbia ministries, agencies and Crown corporations. Transactions with these entities are made under normal operational terms and conditions.

4. CAPITAL ASSETS

(in Thousands of Dollars)

	Cost	Accumulated Amortization	2013 Net	2012 Net
Art Collection	13	-	13	13
Computer equipment	221	210	11	11
Furniture and equipment	83	81	2	3
Leasehold improvements	167	167	-	24
Software	48	46	2	-
	532	504	28	51

5. DEFERRED CONTRIBUTIONS

The Council has continuing programs at March 31, 2013. Contributions are recognized as revenue in the fiscal year the related expenses are incurred or services are performed. Contributions have been deferred as follows:

(in Thousands of Dollars)

	2013	2012
BC Arts Council	25	-
Canada Council for the Arts	9	33
Fort Good Hope	14	-
Google Inc.	61	-
New Relationship Trust Corporation	10	-
Margaret A. Cargill Foundation	235	-
University of Victoria	2	-
	356	33

6. CAPITAL STOCK

The capital of the Council is one share with a par value of $100. The share is issued to and held by Her Majesty the Queen in right of the Province of British Columbia.

7. EMPLOYEE PENSION PLAN

The Council and its employees contribute to the Public Service Plan. The Plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act.

The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions.

8. COMMITMENTS

Effective February 14, 2007, the Council entered into a seven year lease agreement expiring on February 14, 2014 for its premises. Minimum rent payable for the next year is as follows:

	(in Thousands of Dollars)
2014	42

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Schedule of Grant Revenue (Unaudited)

Year Ended March 31, 2013

(In Thousands of Dollars)

	Budget	2013	2012
Revenue			
BC Arts Council	480	505	480
BC Ministry of Aboriginal Relations & Reconciliation	1,051	1,051	1,451
Canada Council for the Arts	30	4	30
Department of Canadian Heritage	822	807	822
First Peoples' Cultural Foundation	100	230	237
Geospatial	-	81	-
Google Inc	-	135	-
Margaret A. Cargill Foundation	-	250	-
New Relationship Trust Corporation	750	797	1,000
University of Victoria	-	18	-
Other	-	4	-
Total Revenue	3,233	3,882	4,020

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Schedule of Operations by Program (Unaudited) in Dollars

Year Ended March 31, 2013

	Administration	Arts Program	First Voices	Language Program	Total
Revenue					
Canada Council for the Arts	-	4,000	-	-	4,000
DCH	-	-	-	806,569	806,569
Prior year grant returned	4,299	-	-	-	4,299
BC Arts Council	-	505,000	-	-	505,000
MARR	507,017	48,803	158,546	336,886	1,051,252
FPCF	(60)	-	(10,000)	239,621	229,561
New Relationship Trust	-	150,000	200,000	447,263	797,263
Google Inc	135,000	-	-	-	135,000
University of Victoria	18,000	-	-	-	18,000
Geospatial Revenue	81,498	-	-	-	81,498
Margaret A. Cargill Foundation	-	250,236	-	-	250,236
	745,754	958,039	348,546	1,830,339	3,882,678
Revenue - Other					
Interest and other	46,314	-	41,464	7,000	94,778
Administration fees	53,700	-	-	-	53,700
Deferred Revenue	(62,660)	(235,862)	(14,160)	(10,169)	(322,851)
	37,354	(235,862)	27,304	(3,169)	(174,373)
Total Revenue	783,108	722,177	375,850	1,827,170	3,708,305
Expenditures					
Grants	22,738	555,000	200,000	1,497,807	2,275,545
Bank charges	1,001	-	-	-	1,001
Communications	30,342	810	-	-	31,152
Community expenses	82,322	1,509	17,450	32,150	133,431
Contractor fees	26,558	5,000	4,160	35,783	71,501
Council and advisory expenses	39,017	-	-	-	39,017
Equipment rental	9,809	-	-	-	9,809
Insurance	5,850	-	-	-	5,850
Jury / Peer Review Committee	-	12,813	2,540	4,663	20,016
Licenses and fees	11,295	-	-	-	11,295
Office	39,287	9,700	-	44,000	92,987
Professional fees	25,728	-	-	-	25,728
Protocol	12,503	-	-	-	12,503
Rent	42,000	-	-	-	42,000
Repairs and maintenance	11,776	-	-	-	11,776
Language research & development	-	-	-	30,894	30,894
Travel	41,640	8,922	3,524	1,345	55,431
Utilities	4,932	-	-	-	4,932
Wages and benefits	355,716	124,652	191,348	123,124	794,840
Total Expenditures	762,514	718,406	419,022	1,769,766	3,669,708
Excess (Deficiency) of Revenue over Expenditure before amortization	20,594	3,771	(43,172)	57,404	38,597
Amortization	38,597	-	-	-	38,597
Excess (Deficiency) of Revenue over Expenditures	(18,003)	3,771	(43,172)	57,404	-

The accompanying notes and supplementary schedules are an integral part of these financial statements

SCHEDULE OF DEBTS

The First Peoples' Heritage, Language and Culture Council has no long-term debt.

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The First Peoples' Heritage, Language and Culture Council has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

First Peoples' Heritage, Language and Culture Council
Statement of Financial Information (SOFI)
March 31, 2013

SCHEDULE OF REMUNERATION AND EXPENSES

Board of Directors

Name	Position	Retainers	Meeting Fees and Current Rates	Number of Meeting Days Attended	Per Diem Fees	Total Remuneration
Dr. Lorna Williams	Chair	N/A – Level 2 Appointee	$350	1		350
			$225	2		450
Herbert Morven	Vice-Chair (Old)	N/A – Level 2 Appointee	$250	2		450
Gary Johnston	Vice-Chair (New)	N/A – Level 2 Appointee	$250	2		450
Tamara Davidson	Secretary (Old)	N/A – Level 2 Appointee	$225	1		225
Laura Webb	Secretary/Treasurer	N/A – Level 2 Appointee	$225			
Emma Donnessy	Director	N/A – Level 2 Appointee	$225	2		450
David Stevenson	Director	N/A – Level 2 Appointee	$225			
Bill Cohen	Director	N/A – Level 2 Appointee	$225			
Marlene Erickson	Director	N/A – Level 2 Appointee	$225			
Clifford Atleo	Director	N/A – Level 2 Appointee	$225	2		450
Mike Willie	Director	N/A – Level 2 Appointee	$225	2		450
Linda Bristol	Director	N/A – Level 2 Appointee	$225	2		450
John Elliott	FNESC Representative	N/A – Level 2 Appointee	$225			
						$ 3,725

Employees		**Remuneration**	**Expenses**	**Total**
Employees with remuneration and expenses exceeding $75,000				
Tracey Herbert	Executive Director	$ 87,967	$ 14,795	$ 102,762
Note: Recoveries of travel expenses amounting to $3,607 have not been included in the total expenses of $14,795, net expenses including recoveries are $11,188				-
Total employees with remuneration and expenses of $75,000 or less		574,970	49,536	624,506
Total payments for employees		$ 662,937	$ 64,331	$ 727,268

Reconciliation

Total Remuneration - Other Employees	$ 727,268
Add:	
Benefit costs reported as Payments to suppliers on "Schedule of Payments to Suppliers"	131,903
Less:	
Employee expenses not included in "Wages & Benefits" per Statement of Operations	(64,331)
Total Remuneration and Expenses per Statement of Operations	**$ 794,840**

STATEMENT OF SEVERANCE AGREEMENTS

The First Peoples' Heritage, Language and Culture Council did not enter into any new severance agreements during the fiscal year.

First Peoples' Heritage, Language and Culture Council
Statement of Financial Information
March 31, 2013

SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES

Name	Amount paid
BC Public Service Pension Plan	66,738
Gessner, Susanne	43,993
Gordon, Julie	37,393
Marlin Travel	32,722
Receiver General for Canada	36,836
Tsartlip First Nation	45,213

Total payments to suppliers who received aggregate payments exceeding $25,000	$	262,895
Consolidated total paid to suppliers who received aggregate payments of $25,000 or less	$	442,597
Total payments to suppliers	$	705,492

Reconciliation

Total payments to suppliers per above	$	705,492
Add:		
Grants & Contributions reported under "Schedule of Payments Made for Grants & Contributions"	$	2,275,545
Remuneration & Expenses reported under "Schedule of Remuneration & Expenses"	$	727,268
Subtract:		
Total Expenditures reported per Statement of Operations	**$**	**3,708,305**

First Peoples' Heritage, Language and Culture Council
Statement of Financial Information
March 31, 2013

SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS

Name	Amount paid
Bill Reid Gallery	28,000
Carving on the Edge	33,000
Cindy Jensen Fisk	25,440
Denisiqu Service Society	39,716
En'owkin Center	28,455
Gitwangak Education Society	119,285
Haahuupayak Society	42,920
Heiltsuk College	36,468
Julia and Sarah Peterson	25,440
Ka:'yu'"k't'h'/che:k'tles7et'h	25,000
Klahoose First Nation	60,885
Lilwat7ul Culture Center	26,000
Musqueam Indian Band	36,668
Nicola Tribal Association	27,954
Nisga'a Heritage Preservation	70,738
Okanagan Indian Band	69,999
Okanagan Alliance	25,000
Old Masset Village Council	28,000
Penelakut Tribe	46,882
Raven Spirit Dance	28,000
Raven Theatre Company	25,000
Saik'uz First Nation	49,999
Skeetchestn Community School	37,800
Skidegate Haida Immersion	49,999
Splatsin Tsm7aksaltn Society	57,000
Squamish Nation Education	30,000
Tseshaht First Nation	32,455
Upper St'at'imc Language	44,838
Verna and Yvette Williams	25,440
Wsanec School Board	82,331
Xaad Kihlgaa HI Suu.u Society	31,955

Total payments for grants and contributions exceeding $25,000	$ 1,262,667
Consolidated total payments of grants and contributions of $25,000 or less	$ 1,012,878
Total payments for grants and contributions per Statement of Operations	$ 2,275,545

Reconciliation

Total payments for grants and contributions	$ 2,275,545
Add:	
Subtract:	
Total payments for grants and contributions reported per Statement of Operations	$ 2,275,545